



Jim Zingale
Executive Director

General Tax Administration
Child Support Enforcement
Property Tax Administration
Administrative Services
Information Services

June 9, 2003

To: Interested Parties

From: Steve Keller, Chief Assistant General Counsel
Al Mobley, MAI, CCIM, CAE, AAS, Revenue Program Administrator

Re: Initial draft of the Florida Uniform Market Area Guidelines

Enclosed is the Department of Revenue's initial draft of the Florida Uniform Market Area Guidelines, dated June 9, 2003. This document will become part of the Department's Manual of Instructions for property appraisers and other officials connected with the administration of property taxes developed pursuant to section 195.062, Florida Statutes. When completed by the adoption of the Florida Uniform Market Area Guidelines, the Manual of Instructions will contain:

1. Rules and regulations, including the Florida Uniform Market Area Guidelines;
2. The valuation guidelines (standard measures of value) developed pursuant to section 195.032, Florida Statutes. These guidelines consist of:
 - a) The Florida Real Property Appraisal Guidelines,
 - b) Classified use guidelines for agricultural property pursuant to section 193.461, Florida Statutes, and
 - c) Tangible personal property guidelines;
3. Forms and instructions relating to the use of the forms; and
4. Instructions relating to the use of maps.

The initial draft of the Florida Uniform Market Area Guidelines is based on Florida law, manual of instructions, regulatory requirements, and consideration of other sources of information. Such other sources of information considered in the development of these uniform guidelines include the following: 1) Florida Property Appraisers and their representatives; 2) Florida taxpayers and their representatives; 3) the Property Tax Administration Task Force (includes representatives of a wide variety of Florida stakeholders); 4) professional references; and 5) the expertise, research, and analysis provided by Department of Revenue staff.

The Department has noticed two public workshops to receive input from interested parties on this initial draft. The first of these workshops will be held on June 24, 2003 in Tallahassee and the second will be held on June 26, 2003 in Orlando. These workshops are being held on different dates and at different locations in order to maximize the opportunity for input from interested parties. Copies of the workshop notices and the initial draft of the Florida Uniform Market Area Guidelines were mailed to all 67 Florida Property Appraisers and to all other persons on the Property Tax Administration's Interested Parties list. The workshop notice and initial draft also will be posted to the Department's guidelines web page.

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Prior to the development of this initial draft of the Florida Uniform Market Area Guidelines, the Department held four public workshops on market areas in order to receive input from interested parties on the subject of market area codes on Florida assessment rolls. These workshops were held on the following dates and at the following locations: January 4, 2001 in Orlando; April 3, 2001 in Tallahassee; June 26, 2002 in Tallahassee; and July 9, 2002 in Orlando. The input received from these workshops and a few written comments was considered in the development of the initial draft of these uniform guidelines.

The initial draft, dated June 9, 2003, is being provided to interested parties for review and comment on the proposed guidelines. Please keep in mind that the intended use of these guidelines is for Florida Property Appraisers to use them to establish market areas and market area codes on real property assessment rolls as required by section 193.114, Florida Statutes. The intended use of market areas is for both Property Appraisers and the Department of Revenue to use them as geographic units in the statistical and analytical review of real property assessment rolls as described in section 195.096(2)(c), Florida Statutes. There may be other applications of market areas in the real estate industry and in the appraisal profession that are not relevant to the development and use of market areas on real property assessment rolls under Florida law.

We appreciate your review and comments, and request that you respond by July 3, 2003. Please direct your comments to the following address: Sharon Gallops, Tax Law Specialist, Department of Revenue, Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314-7443.

The workshop notice and initial draft also will be posted to the Department's guidelines web page on the Internet at <http://myflorida.com/dor/property/RP/pcomment.html>. E-mail comments can be directed to the address given on that web page.

Enclosure

The Florida Uniform Market Area Guidelines

Draft Dated
June 9, 2003

FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX ADMINISTRATION PROGRAM

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1.0 INTRODUCTION

1.1 Overview and Specific Authority. Section 4, Article VII, of the Florida Constitution, requires a just valuation of all real property for ad valorem taxation, with certain exceptions. Section 1(d), Article VIII, of the Florida Constitution, provides for the voters of each county to elect a Property Appraiser every four years. As one of their tasks, Florida Property Appraisers have the statutory responsibility to list and appraise all real property in each county each year for purposes of ad valorem taxation. The Florida Department of Revenue is a state administrative agency with the statutory responsibility of general supervision of the assessment and valuation of real property for purposes of ad valorem taxation. The functions of Property Appraisers and the Department of Revenue are distinct and separate, as described below.

Section 193.085(1), Florida Statutes, states the following: *“The property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll...”*

Section 195.002(1), Florida Statutes, states the following: *“The Department of Revenue shall have general supervision of the assessment and valuation of property so that all property will be placed on the tax rolls and shall be valued according to its just valuation, as required by the constitution. It shall also have supervision over tax collection and all other aspects of the administration of such taxes. The supervision of the department shall consist primarily of aiding and assisting county officers in the assessing and collection functions, with particular emphasis on the more technical aspects. In this regard, the department shall conduct schools to upgrade assessment skills of both state and local assessment personnel.”*

Section 195.027(1), Florida Statutes, generally requires the Department of Revenue to prescribe rules and regulations for certain public officials, including Florida Property Appraisers, who must follow these rules and regulations. Section 195.062(1), Florida Statutes, specifically requires the Department of Revenue to prepare and maintain a current manual of instructions for Property Appraisers that includes rules and regulations. Sections 193.114(2) and (2)(a), Florida Statutes, specifically require the Department of Revenue to promulgate rules and guidelines for the establishment of market area codes (see section 1.2). Together, these statutes describe the specific authority and legislative intent for the promulgation and use of the Florida Uniform Market Area Guidelines.

Section 195.027(1), Florida Statutes, states the following: *“The Department of Revenue shall prescribe reasonable rules and regulations for the assessing and collection of taxes, and such rules and regulations shall be followed by the property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards. It is hereby declared to be the legislative intent that the department shall formulate such rules and regulations that property will be assessed, taxes will be collected, and the administration will be uniform, just, and otherwise in compliance with the requirements of the general law and the constitution.”*

Section 195.062(1), Florida Statutes, states the following: *“The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:*

- (a) Rules and regulations.*
- (b) Standard measures of value.*
- (c) Forms and instructions relating to the use of forms and maps.*

Based on the information in section 1.2 below, the Florida Uniform Market Area Guidelines are part of the rules and regulations portion of the manual of instructions as described above. Unlike the Florida Real Property Appraisal Guidelines, which are described in Section 195.062(1), Florida Statutes, as being part of the standard measures of value portion of the manual of instructions and, therefore, not having the force or effect of administrative rules, these Florida Uniform Market Area Guidelines are requirements and must be followed.

1.2 Legal Provisions and the Variation in Florida’s Real Property Markets.

Sections 193.114(2) and (2)(a), Florida Statutes, state the following:

“(2) The department shall promulgate regulations and forms for the preparation of the real property assessment roll to reflect:

- (a) A brief description of the property for purposes of location and, effective January 1, 1996, a market area code established according to department guidelines...”*

These provisions specifically require the Department of Revenue to promulgate regulations, commonly referred to as rules, for the preparation of real property assessment rolls to include market area codes. These rules must be followed. The statute also provides for market area guidelines, which may be more flexible in their development and application, but which are requirements that also must be followed in order to meet the provisions of law. This application of guidelines allows for appropriate consideration of the variation in the legal, physical, and economic characteristics of the real property markets in Florida’s 67 counties, while still complying with the requirements of Florida law including the legislative intent for uniformity in the just valuation of real property as described in section 1.1. The flexibility within this document must not impede the development and application of uniform market area guidelines.

1.3 Description of Geographic Stratification. The delineation and use of market areas under Florida law is an application of geographic stratification. For purposes of the Florida Uniform Market Area Guidelines, geographic stratification means to divide, or stratify, the real property parcels within a county into geographic groups, known as market areas, for purposes of statistical and analytical review of real property assessment rolls by both Florida Property Appraisers and the Department of Revenue.

Any other applications of geographic stratification are not required and are at the discretion of Florida Property Appraisers.

1.4 Geographic Stratification for Mass Appraisal Quality Assurance. In this document, geographic stratification is discussed in the context of mass appraisal quality assurance, which may be different from the discussions of the subject found in the single-property appraisal literature and also different from the professional discussion of the subject for producing real property valuations using mass appraisal.

1.5 Purposes of These Uniform Guidelines. The purposes of the Florida Uniform Market Area Guidelines are as follows: 1) to provide direction to Florida Property Appraisers for the delineation and coding of market areas for use in the statistical and analytical review of real property assessment rolls; 2) to promote and help facilitate the accuracy and uniformity of just valuations of real property for ad valorem tax purposes, both within and between counties; and 3) to meet the Florida Department of Revenue's statutory obligation to promulgate rules and guidelines for the establishment of market areas and market area codes.

1.6 Intended Users of These Uniform Guidelines. Based on the statutory provisions referenced in sections 1.1 and 1.2 above, the primary intended users of the Florida Uniform Market Area Guidelines are Florida Property Appraisers and the Department of Revenue. Secondary users of these uniform guidelines may include taxpayers, other government agencies, and other interested parties. See sections 1.7 and 1.8 below.

1.7 Intended Use of These Uniform Guidelines. The primary intended use of the Florida Uniform Market Area Guidelines is for Florida Property Appraisers and their staff to follow them in the establishment of market areas and market area codes as required by Florida law. Subject to the provisions and limitations specified in section 1.8, the secondary intended use is for both primary and secondary users to consider these uniform guidelines as a source of basic knowledge of the delineation and intended use of market areas under Florida law.

1.8 Uses For Which These Uniform Guidelines Are Not Intended. The Florida Uniform Market Area Guidelines were not developed and are not intended to be used as the complete reference source on any of the following or similar subjects: valuation theory, approaches, methods, or procedures; geographic stratification; or applicable provisions of Florida law, manual of instructions, or regulatory requirements. This document should be used in conjunction with other applicable sources of professional knowledge.

1.9 Sources of Information for These Uniform Guidelines. The Florida Uniform Market Area Guidelines are based on Florida law, manual of instructions, regulatory requirements, and consideration of additional sources of information. The reference to information from a particular additional source does not necessarily imply that such information is directly applicable to these guidelines or that all information from such additional sources is applicable to the delineation and use of market areas under Florida law. Additional sources of information considered in the development of these

uniform guidelines include the following: 1) Florida Property Appraisers and their representatives; 2) Florida taxpayers and their representatives; 3) the Property Tax Administration Task Force (included representatives of a wide variety of Florida stakeholders); 4) professional references; and 5) the expertise, research, and analysis provided by Department of Revenue staff.

1.10 Other Sources of Information. Florida Property Appraisers are authorized to consider other sources of information for geographic stratification such as the various publications of the U.S. Census Bureau, published by the U.S. Department of Commerce, or Standard 6 on Mass Appraisal of the Uniform Standards of Professional Appraisal Practice, published by the Appraisal Foundation, but only to the extent that such other sources do not conflict with Florida law, manual of instructions, and regulatory requirements. See section 2.4.

2.0 INFORMATION FROM MASS APPRAISAL SOURCES

2.1 Overview. Certain mass appraisal references contain information regarding geographic stratification for real property ratio studies. In the event of any conflict between this information and the applicable provisions of Florida law, manual of instructions, and regulatory requirements, the latter shall apply.

2.2 Importance of Stratification for Ratio Studies. The following excerpts describe the need for stratification when using ratio studies to evaluate mass appraisal performance. Users of this document are cautioned that the use of neighborhoods specifically referenced in these excerpts is not applicable to statutory ratio studies in Florida due to the general insufficiency of market data within neighborhoods for statutory ratio study purposes.

“Stratification divides all the properties in a jurisdiction that fall within the scope of the study into two or more subpopulations (strata). Stratification provides a more complete and detailed picture of the extent and nature of appraisal performance and can enhance sample representativeness. Stratification, therefore, is essential in most ratio studies conducted by local assessors and is highly desirable, if not essential, in studies used for equalization and for similar purposes.”

“Strata should be chosen with attention to the purpose of the ratio study, legal requirements, real estate submarkets, available sales (or appraisal resources in the absence of sales), and reliability requirements. Each type of property subject to a distinct level of assessment should constitute a stratum. Neighborhoods and other property groups or strata can also be developed, provided that such strata yield sufficient data.”¹

The excerpts above clearly reflect the importance of stratification in the use of ratio studies for evaluating mass appraisal performance. The last sentence in the

¹ International Association of Assessing Officers, *Standard on Ratio Studies* (Chicago: International Association of Assessing Officers, 1999), page 10.

preceding paragraph refers to geographic strata and other groups and the need to have sufficient data within such groups. In the case of ratio studies under Florida law, this denotes minimum sample sizes (sale counts) within market areas.

2.3 Additional Discussion of Stratification for Ratio Studies. Stratification is a useful technique for achieving representativeness in ratio studies. The following excerpts describe the appropriateness of stratifying real property by type, geographic area, and value range for ratio studies.

*“As with any ratio study, a major issue is stratification.”*²

*“Property class, geographic area, and value range are good candidates for stratification.”*³

The information from these excerpts is consistent with the provisions for ratio studies found in Section 195.096(2)(c), Florida Statutes. See section 4.3 for discussion of these statutory provisions.

2.4 References from Standard 6 on Mass Appraisal. Standard 6 on Mass Appraisal is part of the Uniform Standards of Professional Appraisal Practice. This standard refers to market areas as being part of the mass appraisal process.⁴ Standard Rule 6-2 (g) mentions identification of the appropriate market area.⁵ Standards Rule 6-2 (h) mentions identification of market characteristics, including location of the market area and the legal, physical, and economic attributes of the market.⁶ Standard 6 offers no specific guidance on the delineation or use of market areas. Under Florida law there is no requirement for Florida Property Appraisers to comply with Standard 6, although this standard may offer professional considerations and is referenced in these uniform guidelines only for that purpose. See section 1.10.

3.0 IMPORTANT DEFINITIONS

3.1 Overview. This section is not intended to represent a complete glossary of related terms, but rather is intended to include those most applicable. Listed below are certain definitions applicable to the Florida Uniform Market Area Guidelines. These definitions are based on the following: 1) Florida law, manual of instructions, and regulatory requirements; 2) the intended uses of market areas as described herein; and 3) certain definitions from external sources. In the event of any conflict between these definitions and related definitions from other sources, the definitions below shall apply.

² Robert J. Gloudemans, *Mass Appraisal of Real Property*, (Chicago: International Association of Assessing Officers, 1999), page 322.

³ Ibid, page 322.

⁴ Appraisal Standards Board, *Uniform Standards of Professional Appraisal Practice, 2003 Edition* (Washington, DC: The Appraisal Foundation, 2003), page 46.

⁵ Ibid, page 48.

⁶ Ibid, page 48.

3.2 Stratification. Stratification is the division of real property populations or samples into two or more groups based on some defined criteria, resulting in property groups with one or more shared characteristics. These groups, or strata, are useful for evaluating the accuracy and uniformity of mass appraisal results. The appropriate level of stratification may range from general with only one criterion to detailed with several criteria. In mass appraisal, the term “stratum” means one group, and the term “strata” means more than one group. For regulatory analysis by the Department of Revenue, Section 195.096(3)(a), Florida Statutes, specifies seven real property classes, or strata. See section 4.2.

3.3 Geographic Stratification. For purposes of the Florida Uniform Market Area Guidelines, geographic stratification means to divide, or stratify, the real property parcels within a county into geographic groups, known as market areas, for purposes of statistical and analytical review of real property assessment rolls by both Florida Property Appraisers and the Department of Revenue.

3.4 Market Area. A market area is a geographic unit required by law to be identified by a code on all real property parcels on Florida assessment rolls. Market areas are geographic divisions of Florida counties that, for purposes of these uniform guidelines, must not cross county lines. A market area must include no more property types than those specified within one of the seven statutory strata described in section 4.2, with one possible exception (see section 6.2). A market area is a geographic stratification of one of the seven statutory strata. The delineation of market areas must not be based on any non-geographic stratification of real property. A market area is not synonymous with a comparable search area for a particular property or group of real property; a market area may be smaller than or larger than an appropriate comparable search area.

3.5 Market Area Codes. A market area code is a two-digit code as described in Rule 12D-8.013(6)(c), Florida Administrative Code. The purpose of market area codes is to identify real property groups that have been geographically stratified into market areas based on the real property types within each of the seven statutory strata described in section 4.2. See sections 6.6 and 6.7.

3.6 Neighborhood. A neighborhood is a geographic stratification of real property. Neighborhoods and neighborhood codes are different from market areas and market area codes. Market areas and neighborhoods are not the same. Neighborhoods and neighborhood codes are not required and are developed and used only at the discretion of Florida Property Appraisers.

3.7 Population. In the context of real property mass appraisal, a population is defined as all real property parcels within a specified real property group. Depending on the situation, such a real property group may be composed of all real property within a county, all real property within a statutory stratum within a county, all real property within a market area, or all real property within some other specified group.

3.8 Sample. In the context of mass appraisal, a sample is defined as the qualified sales that may occur within a population of real property within a specified time frame, or the real property parcels that may be randomly selected for appraisal ratio studies.

3.9 Representative Sample. A representative sample is: *“A sample of observations from a larger population of observations that is similar in relevant features to the population; thus statistics calculated from the sample can be expected to be representative of the population being studied.”*⁷

3.10 Representativeness. Representativeness is a condition where the characteristics or statistics of a sample may be considered typical of the characteristics or parameters of the population from which the sample is drawn. See definition of representative sample above.

3.11 Ratio Study. A ratio study is defined as: *“A study of the relationship between appraised or assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent ‘expert’ appraisals (appraisal ratio study). Of common interest in ratio studies are the level and uniformity of the appraisals or assessments.”*⁸

4.0 USES OF MARKET AREAS IN FLORIDA

4.1 Overview. A clear understanding of the appropriate uses of market areas as defined herein is required in order to develop uniform market area guidelines and to delineate and code market areas in accordance with these uniform guidelines. Florida Property Appraisers are required by law to delineate, code, and report market areas, and the Florida Department of Revenue is statutorily authorized to use market areas in the real property assessment roll review process. Property Appraisers are encouraged to use market areas in their own mass appraisal quality assurance process and also to proactively evaluate regulatory compliance.

4.2 Statutory Real Property Strata. Section 195.096(3)(a), Florida Statutes, requires the Department of Revenue to compute statistical and analytical measures on the following seven real property classes, or strata, when the classes constituted 5 percent or more of the total assessed value of real property in a county on the previous tax roll.

1. *Residential property that consists of one primary living unit, including, but not limited to, single-family residences, condominiums, cooperatives, and mobile homes.*
2. *Residential property that consists of two or more primary living units.*

⁷ Robert J. Gloudemans, *Mass Appraisal of Real Property*, (Chicago: International Association of Assessing Officers, 1999), page 395.

⁸ International Association of Assessing Officers, *Standard on Ratio Studies* (Chicago: International Association of Assessing Officers, 1999), page 40.

3. *Agricultural, high-water recharge, historic property used for commercial or certain non-profit purposes, and other use-valued property.*
4. *Vacant lots.*
5. *Nonagricultural acreage and other undeveloped parcels.*
6. *Improved commercial and industrial property.*
7. *Taxable institutional or governmental, utility, locally assessed railroad, oil, gas, and mineral land, subsurface rights, and other real property.*

Florida Property Appraisers may also perform statistical analyses on these seven strata for quality assurance and to proactively evaluate regulatory compliance.

4.3 Intended Use of Market Areas by the Department of Revenue. Section 195.096(2)(c), Florida Statutes, describes the intended use of market areas by the Department of Revenue during the review of assessment rolls, as follows.

“In conducting assessment ratio studies, the department must use a representative or statistically reliable sample of properties in tests of each classification, stratum, or roll made the subject of a ratio study published by it. The department shall document and retain records of the measures of representativeness of the properties studied in compliance with this section. Such documentation must include a record of the findings used as the basis for the approval or disapproval of the tax roll in each county pursuant to s. 193.1142. In addition, to the greatest extent practicable, the department shall study assessment roll strata by value groups or market areas for each classification, subclassification, or stratum to be studied, to assure the representativeness of ratio study samples. For purposes of this section, the department shall rely primarily on an assessment-to-sales-ratio study in conducting assessment ratio studies in those classifications of property specified in subsection (3) for which there are adequate market sales. The department shall compute the median and the value-weighted mean for each classification or subclassification studied or for the roll as a whole.”

As indicated in the preceding paragraph, geographic stratification using market areas is part of the Department of Revenue’s assessment roll evaluation process under Florida law. This is consistent with the information in section 2.3. Also, see section 2.2 for additional related information. Stratification, including the delineation and use of market areas, is part of the evaluation of appraisal uniformity and the attainment of representativeness in ratio studies. The preceding paragraph also addresses minimum sample size requirements by references to *“statistically reliable sample of properties”* and *“adequate market sales.”* Therefore, these Florida Uniform Market Area Guidelines must address the competing considerations of stratifying to evaluate uniformity and attain representativeness with meeting minimum sale count requirements. See sections 5.4 and 5.5.

4.4 Use of Market Areas by Florida Property Appraisers. For mass appraisal quality assurance purposes and to proactively evaluate regulatory compliance, Property Appraisers are encouraged to conduct sale ratio studies and other analyses using market areas as defined in these uniform guidelines. At their discretion, Florida Property Appraisers are authorized to develop and use other geographic units and related coding systems, including other market areas and related coding systems, in the mass appraisal process.

5.0 DEVELOPMENT OF MARKET AREA DISTRIBUTIONS

5.1 Overview. This section contains information and analysis for the Department of Revenue's development of market area distributions for Florida counties.

5.2 Property Types Within Market Areas. As described in section 4.3, Florida law provides for the Department of Revenue to review each of the applicable statutory real property strata within counties using market areas. Therefore, the property types within each coded market area are based on the seven statutory real property strata as described in section 4.2.

5.3 Statutory Strata Subject to Review Using Market Areas. Statutory strata 3 and 7 are not subject to statistical and analytical review by the Department of Revenue using market areas. Therefore, a single market area code is suitable for all stratum 3 property within a county and another single market area code is suitable for all stratum 7 property within a county. The other five statutory real property strata are subject to statistical and analytical review by the Department using market areas, and were analyzed to develop distributions of market areas for implementation of these uniform guidelines.

5.4 Minimum Sample Size Requirement for Market Areas. As described in sections 4.3 and 4.4, the intended use of market areas is to apply them as geographic strata for the statistical and analytical review of real property assessment rolls. As addressed in sections 2.2 and 4.3, sufficient sample size (number of qualified sale transactions) is a primary consideration in the delineation and use of market areas for the statistical and analytical review of real property assessment rolls. The Department's assessment roll review program using market areas is designed to review all real property sub-classes with at least 30 or more qualified sales within a calendar year. It is appropriate to provide a buffer between this sale count minimum and the annual variation in sale counts within market areas in order to maximize, from year-to-year, the number of real property sub-classes with at least 30 qualified sales. Therefore, the development of distributions of market areas for Florida counties will be based, to the fullest possible extent, on a minimum sample size within each market area of 40 qualified sale transactions within a calendar year. Parcel counts also are considered in the Department's analysis and development of market area distributions.

5.5 Competing Considerations in Market Area Development. As described in section 1.1, Florida law requires uniformity in the just valuation of real property. The

importance of stratification for evaluating appraisal uniformity and attaining representativeness in ratio studies is described in sections 2.2, 2.3, and 4.3. However, as described in section 5.4, real property groups in ratio studies must include sufficient sample sizes, or numbers of qualified sales. This consideration competes with the concept that more stratification is desirable. These two competing considerations indicate that, other factors held constant, market areas should be as small as practicable for ratio study stratification purposes, but large enough to meet minimum sample size requirements.

5.6 Methodology for Development of Market Area Distributions. The intended use of market areas requires giving primary consideration to balancing the need for stratification with the need for minimum sale counts and, thus, minimum parcel counts, while giving secondary consideration to other factors in the market area delineation process (see section 6.5). Across Florida's 67 counties, the positive correlation between parcel counts and sale counts within statutory strata generally is good but does vary (see Table 1 in Addendum). In order to thoroughly analyze the available data for the development of these uniform market area guidelines, two analyses were conducted to provide indications of reasonable distributions of market areas. The first of these two analyses is based on the parcel count per market area variable, and the second is based on the sale count per market area variable. The statutory requirements for uniformity, stratification, and representativeness indicates the desirability of maximizing the number of market areas, within reasonable limits, while still meeting the minimum sample size requirements. These market area distributions will substantially enhance the Department of Revenue's primary reliance on sale ratio studies using available sale data as described in Section 195.096(2)(c), Florida Statutes (see section 4.3).

5.6.1 Use of Parcel Counts versus Sale Counts. For the intended use of market areas as specified herein, the primary unit of interest is sale counts per market area. However, this unit is subject to annual variation. Parcel counts per market area are subject to less variation than sale counts per market area and are easier to determine. However, the use of parcel counts as a proxy for sale counts depends on the relationship between sale counts and parcel counts, and this relationship also varies. Therefore, it is appropriate to analyze and consider both parcel counts and sale counts in the development of these uniform market area guidelines by the Department of Revenue and also in the delineation and coding of market areas by Florida Property Appraisers in compliance with these uniform guidelines.

5.6.2 Analyses of Parcel Counts and Sale Counts by County. Table 1 in the Addendum contains parcel count data and qualified sale count data for each county for the five statutory real property strata subject to statistical and analytical review by the Department of Revenue using market areas. These parcel data and qualified sale data were taken from the Department's analysis of the 2002 assessment rolls. The qualified sale data reflect sales that occurred during the 2001 calendar year. For each of these five strata, the counties are sorted in ascending order by parcel count. This allows visual analysis of the variation in parcel counts and sale counts, as well as the relationships between parcel counts and sale counts.

5.7 Development of Stratum 1 Market Area Distribution Using Parcel Counts.

As described in section 4.2, statutory stratum 1 comprises residential property consisting of one primary living unit. The analysis model for development of a distribution of stratum 1 market areas using the parcel count per market area variable is contained in Table 2A in the Addendum. The information in Table 2A is described as follows.

- (1) The first column, titled "Stratum 1 Parcel Counts," reflects the number of statutory stratum 1 parcels for each county. The second column, titled "Stratum 1 Sale Counts," reflects the number of qualified sales for each county. These data were taken from the Department's analysis of the 2002 final assessment rolls. These two columns contain historical data arrayed in ascending order by parcel counts. The following columns contain calculated data resulting from the analysis.
- (2) The third column, titled "Estimated Parcels per MA," contains the variable on which this analysis is based. This variable was developed by consideration of the relationship between parcel counts and sale counts within counties, and then was tested in the model.
- (3) The fourth column, titled "Change Scenario," reflects the percent changes made to the estimated parcels per market area variable in order to create a reasonable distribution of market areas. This variable begins with 1,550 and progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (sixth column) of less than 40 qualified sales.
- (4) In certain cases, the percent change scenario resulted in a subsequent county having a lower indicated number of market areas than the previous county. In such cases, the change scenario was overridden to indicate the same number of market areas as the previous county. This was done to create a smooth progression in the indicated distribution of market areas.
- (5) The fifth column, titled "Indicated Distribution of MAs," contains the number of market areas indicated by the analysis. These numbers were calculated by dividing the stratum 1 parcel counts (first column) by the estimated parcels per market area variable (third column), and then rounding to the nearest whole number. The analysis reflects only one market area for the three counties with the fewest parcels. At the other end of the array, the analysis indicates over 80 market areas for the two largest counties.
- (6) The sixth column, titled "Indicated Sales per MA," contains the average number of qualified sales per market area indicated by the analysis. These numbers were calculated by dividing the stratum 1 sale counts (second column) by the indicated rounded number of market areas (fifth column). Moving down the list, the indicated sales per market area increases to over 400 for the two largest counties. The Department of Revenue roll evaluation methodology is designed to utilize these larger sale counts within market areas by creating and performing

statistical and analytical review of real property within value ranges within market areas for stratum 1 property.

- (7) The last column, titled "Indicated Parcels per MA," contains the average number of parcels per market area indicated by the analysis. These numbers were calculated by dividing the stratum 1 parcel counts (first column) by the indicated rounded number of market areas (fifth column). The numbers in the last column do not necessarily equal the numbers in the third column due to rounding in the calculations.

5.8 Development of Stratum 1 Market Area Distribution Using Sale Counts.

The analysis model for development of a distribution of stratum 1 market areas using the sale count per market area variable is contained in Table 2B in the Addendum. The information in Table 2B is described as follows.

- (1) The first column, titled "Stratum 1 Parcel Counts," reflects the number of statutory stratum 1 parcels for each county. The second column, titled "Stratum 1 Sale Counts," reflects the number of qualified sales for each county. These data were taken from the Department's analysis of the 2002 final assessment rolls. These two columns contain historical data arrayed in ascending order by sale counts. The following columns contain calculated data resulting from the analysis.
- (2) The third column, titled "Estimated Sales per MA," contains the variable on which this analysis is based. This variable begins with 40 and is based on the desired minimum number of qualified sales per market area as described previously.
- (3) The fourth column, titled "Change Scenario," reflects the percent changes made to the estimated sales per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (seventh column) of less than 40 qualified sales.
- (4) In some cases, the percent change scenario resulted in a subsequent county having a lower indicated number of market areas than the previous county. In these cases, the change scenario was overridden to indicate the same number of market areas as the previous county. This was done to create a smooth progression in the indicated distribution of market areas.
- (5) The fifth column, titled "Indicated Distribution of MAs," contains the number of market areas indicated by the analysis. These were calculated by dividing the stratum 1 sale counts (second column) by the estimated sales per market area variable (third column), and then rounding to the nearest whole number. The analysis indicates only one market area for the five counties with the fewest sales. At the other end of the array, the analysis indicates over 80 market areas for the two largest counties.

- (6) The sixth column, titled “Indicated Parcels per MA,” contains the average number of parcels per market area indicated by the analysis.
- (7) The last column, titled “Indicated Sales per MA,” contains the average number of qualified sales per market area indicated by the analysis. The numbers in this column do not necessarily equal the numbers in the third column due to rounding in the calculations. Moving down the list, the indicated sales per market area increases to over 400 for the two largest counties. The Department of Revenue roll evaluation methodology is designed to utilize these larger sale counts within market areas by creating and performing statistical and analytical review of real property within value ranges within market areas for stratum 1 property.
- (8) The indicated distribution of market areas from this model varies somewhat from the distribution indicated in Table 2A, but the analyses in Tables 2A and 2B generally are mutually supportive. This suggests that the results of these two analyses should be considered together for decision-making in the market area delineation process.

5.9 Development of Stratum 2 Market Area Distribution Using Parcel Counts.

As described in section 4.2, statutory stratum 2 comprises residential property consisting of two or more primary living units. The analysis model for development of a distribution of stratum 2 market areas using the parcel count per market area variable is contained in Table 3A in the Addendum. The information in Table 3A is described as follows.

- (1) The data sources and basic model structure in Table 3A is the same as those for Table 2A. The parcel count and sale count data in the first two columns are arrayed in ascending order by parcel counts.
- (2) The third column, titled “Estimated Parcels per MA,” contains the variable on which this analysis is based. This variable begins with 1,450 parcels and was developed by consideration of the relationship between parcel counts and sale counts within counties, and then was tested in the model.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated parcels per market area variable in order to create a reasonable distribution of market areas. Review of the indicated sale counts per market area (sixth column) and the indicated parcel counts per market area (seventh column) reveals that a constant change scenario of zero percent is appropriate for this data set in order to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (sixth column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient parcel counts to warrant more than a single market area for stratum 2 property. Only the largest counties show significant market area counts for stratum 2 property while generally meeting the minimum sample size standard of at least 40 qualified sales.

5.10 Development of Stratum 2 Market Area Distribution Using Sale Counts. As described in section 4.2, statutory stratum 2 comprises residential property consisting of two or more primary living units. The analysis for development of a distribution of stratum 2 market areas using the sale count per market area variable is contained in Table 3B in the Addendum. The information in Table 3B is described as follows.

- (1) The data sources and basic model structure in Table 3B is the same as those for Table 2B. The parcel count and sale count data in the first two columns are arrayed in ascending order by sale counts.
- (2) The third column, titled “Estimated Sales per MA,” contains the variable on which this analysis is based. This variable begins with 40 and is based on the desired minimum number of qualified sales per market area as described previously.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated sales per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (seventh column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient sale counts to warrant more than a single market area for stratum 2 property. Only the largest counties show significant market area counts for stratum 2 property while generally meeting the minimum sample size standard of at least 40 qualified sales.
- (5) The indicated distribution of market areas from this model varies somewhat from the distribution indicated in Table 3A, but the analyses in Tables 3A and 3B generally are mutually supportive. This suggests that the results of these two analyses should be considered together for decision-making in the market area delineation process.

5.11 Development of Stratum 4 Market Area Distribution Using Parcel Counts. As described in section 4.2, statutory stratum 4 comprises vacant lots. The analysis for development of a distribution of stratum 4 market areas using the parcel count per market area variable is contained in Table 4A in the Addendum. The information in Table 4A is described as follows.

- (1) The data sources and basic model structure in Table 4A is the same as those for Tables 2A and 3A. The parcel count and sale count data in the first two columns are arrayed in ascending order by parcel counts.
- (2) The third column, titled “Estimated Parcels per MA,” contains the variable on which this analysis is based. This variable begins with 1,500 parcels and was developed by consideration of the relationship between parcel counts and sale counts within counties, and then was tested in the model.

- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated parcels per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (sixth column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties have sufficient parcel counts to warrant two or more market areas for stratum 4 property.

5.12 Development of Stratum 4 Market Area Distribution Using Sale Counts. As described in section 4.2, statutory stratum 4 comprises vacant lots. The analysis for development of a distribution of stratum 4 market areas using the sale count per market area variable is contained in Table 4B in the Addendum. The information in Table 4B is described as follows.

- (1) The data sources and basic model structure in Table 4B is the same as those for Tables 2B and 3B. The parcel count and sale count data in the first two columns are arrayed in ascending order by sale counts.
- (2) The third column, titled “Estimated Sales per MA,” contains the variable on which this analysis is based. This variable begins with 40 and is based on the desired minimum number of qualified sales per market area as described previously.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated sales per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (seventh column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties have sufficient sale counts to warrant two or more market areas for stratum 4 property.
- (5) The indicated distribution of market areas from this model varies somewhat from the distribution indicated in Table 4A, but the analyses in Tables 4A and 4B generally are mutually supportive. This suggests that the results of these two analyses should be considered together for decision-making in the market area delineation process.

5.13 Development of Stratum 5 Market Area Distribution Using Parcel Counts. As described in section 4.2, statutory stratum 5 comprises nonagricultural acreage and other undeveloped parcels. The analysis for development of a distribution of stratum 5 market areas using the parcel count per market area variable is contained in Table 5A in the Addendum. The information in Table 5A is described as follows.

- (1) The data sources and basic model structure in Table 5A is the same as those for Tables 2A, 3A, and 4A. The parcel count and sale count data in the first two columns are arrayed in ascending order by parcel counts.
- (2) The third column, titled “Estimated Parcels per MA,” contains the variable on which this analysis is based. This variable begins with 1,400 parcels and was developed by consideration of the relationship between parcel counts and sale counts within counties, and then was tested in the model.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated parcels per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (sixth column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient parcel counts to warrant more than a single market area for stratum 5 property.

5.14 Development of Stratum 5 Market Area Distribution Using Sale Counts. As described in section 4.2, statutory stratum 5 comprises nonagricultural acreage and other undeveloped parcels. The analysis for development of a distribution of stratum 5 market areas using the sale count per market area variable is contained in Table 5B in the Addendum. The information in Table 5B is described as follows.

- (1) The data sources and basic model structure in Table 5B is the same as those for Tables 2B, 3B, and 4B. The parcel count and sale count data in the first two columns are arrayed in ascending order by sale counts.
- (2) The third column, titled “Estimated Sales per MA,” contains the variable on which this analysis is based. This variable begins with 40 and is based on the desired minimum number of qualified sales per market area as described previously.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated sales per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (seventh column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient sale counts to warrant more than a single market area for stratum 5 property.
- (5) The indicated distribution of market areas from this model varies somewhat from the distribution indicated in Table 5A, but the analyses in Tables 5A and 5B

generally are mutually supportive. This suggests that the results of these two analyses should be considered together for decision-making in the market area delineation process.

5.15 Development of Stratum 6 Market Area Distribution Using Parcel Counts.

As described in section 4.2, statutory stratum 6 comprises improved commercial and industrial property. The analysis for development of a distribution of stratum 6 market areas using the parcel count per market area variable is contained in Table 6A in the Addendum. The information in Table 6A is described as follows.

- (1) The data sources and basic model structure in Table 6A is the same as those for Tables 2A, 3A, 4A, and 5A. The parcel count and sale count data in the first two columns are arrayed in ascending order by parcel counts.
- (2) The third column, titled “Estimated Parcels per MA,” contains the variable on which this analysis is based. This variable begins with 2,400 parcels and was developed by consideration of the relationship between parcel counts and sale counts within counties, and then was tested in the model.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated parcels per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through market area stratification while minimizing the number of counties with indicated sample sizes per market area (sixth column) of less than 40 qualified sales.
- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient parcel counts to warrant more than a single market area for stratum 6 property.

5.16 Development of Stratum 6 Market Area Distribution Using Sale Counts.

As described in section 4.2, statutory stratum 6 comprises improved commercial and industrial property. The analysis for development of a distribution of stratum 6 market areas using the sale count per market area variable is contained in Table 6B in the Addendum. The information in Table 6B is described as follows.

- (1) The data sources and basic model structure in Table 6B is the same as those for Tables 2B, 3B, 4B, and 5B. The parcel count and sale count data in the first two columns are arrayed in ascending order by sale counts.
- (2) The third column, titled “Estimated Sales per MA,” contains the variable on which this analysis is based. This variable begins with 40 and is based on the desired minimum number of qualified sales per market area as described previously.
- (3) The fourth column, titled “Change Scenario,” reflects the percent changes made to the estimated sales per market area variable in order to create a reasonable distribution of market areas. This variable progresses down the list based on a change scenario intended to maximize the use of available sale data through

market area stratification while minimizing the number of counties with indicated sample sizes per market area (seventh column) of less than 40 qualified sales.

- (4) The fifth column, titled “Indicated Distribution of MAs,” shows that most Florida counties do not have sufficient sale counts to warrant more than a single market area for stratum 6 property.
- (5) The indicated distribution of market areas from this model varies somewhat from the distribution indicated in Table 6A, but the analyses in Tables 6A and 6B generally are mutually supportive. This suggests that the results of these two analyses should be considered together for decision-making in the market area delineation process.

6.0 MARKET AREA DELINEATION AND CODING PROCESS

6.1 Overview. This section contains specific requirements that must be followed in the delineation and coding of market areas under Florida law. Other such requirements are specified elsewhere in this document.

6.2 Property Types Within Market Areas. As described in section 4.3, the purpose of the statutory provision for real property stratification by market area is for the Department of Revenue to review each of the applicable statutory strata by market area. Therefore, a group of real property parcels designated as a particular market area must include no more property types than those specified within one of the seven statutory strata described in section 4.2, with one possible exception. Counties with large numbers of residential condominiums may choose to develop a separate system of market area codes for this property type for the intended use described in these uniform guidelines. If a county selects this option, then a separate market area code must be applied to all parcels comprising each residential condominium market area.

6.3 Minimum Sample Size Requirement for Market Areas. As addressed in sections 2.2, 4.3, and 5.4, sufficient sample size (number of qualified sale transactions) is a primary consideration in the delineation and use of market areas for the statistical and analytical review of real property assessment rolls. Therefore, market areas must be delineated to contain, to the fullest extent possible, a minimum sample size of 40 qualified sale transactions within a calendar year. Parcel counts also must be considered in the market area delineation process. Due to the variation in qualified sale counts as a percentage of parcel counts, an iterative approach may be necessary when using parcel counts to develop initial market area boundaries and then testing this area for a sufficient number of qualified sales.

6.4 Uniform Implementation of Market Areas. Market areas and market area codes must be established on real property assessment rolls in accordance with these uniform guidelines. Since statutory strata 3 and 7 are not subject to statistical and analytical review by the Department of Revenue using market areas, a single market area code must be applied to all stratum 3 property within a county and another single

market area code must be applied to all stratum 7 property within a county. Statutory strata 1, 2, 4, 5, and 6 are subject to statistical and analytical review by the Department using market areas. Primary consideration must be given to the minimum sale count requirements, described in sections 5.4 and 6.3, and to the uniform distributions of market areas, described in sections 5.7 through 5.16 and presented in Tables 2A through 6B in the Addendum, in the delineation and coding of market areas for each of these five statutory strata within each county. These uniform distributions of market areas indicate averages for parcel counts per market area and sale counts per market area. In order to meet the statutory requirements for uniformity, representativeness, and the maximum practicable use of available sale data for the Department's statutory ratio studies, it may be necessary to provide additional, specific, required parameters for the delineation and coding of market areas, such as minimum and maximum parcel counts per market area, minimum or maximum market area counts, or other similar parameters. Any such additional parameters may be designed to address the situations in counties with different parcel counts.

6.5 Considerations for Market Area Boundaries. Market area boundaries must be delineated with primary consideration given to the sale count requirements and market area distributions referenced in section 6.4. Depending on the situation, natural features, man-made features, or legal features also may be considered in the delineation of market area boundaries. Examples of natural features may include rivers and oceans. Examples of man-made features may include the following: major streets; expressways; subdivisions; canals; changes in real property type, style, or size; changes in real property construction quality; and changes in the quality of real property maintenance. Examples of legal features may include future land use classifications, zoning classifications, census tracts, and municipal limits. The intended use of market area codes on assessment rolls does not require a high degree of specificity in the consideration of these natural, man-made, or legal features for the delineation of market area boundaries, and excessive reliance on these features must not impede primary consideration of the elements referenced in section 6.4. A market area boundary must not extend beyond a county line.

6.6 Implementation of Market Area Coding Systems. Market area codes are two-digit codes that are required on each real property parcel on Florida assessment rolls. No county may apply more than 99 market area codes within one of the statutory real property strata. A few of the largest Florida counties will be required to have 100 or more market areas in total. In order to meet the required total number of market areas using a two-digit coding system, these few counties must use the same market area code for more than one statutory real property strata. For example, such a county could have a market area code 20 for stratum 1 property and also have a market area code 20 for stratum 4 property.

6.7 Changes to Market Area Coding Systems. After submittal of the 2005 preliminary assessment rolls, any significant changes to market area coding systems must be reported to the Department of Revenue, along with appropriate justification, in a manner established by the Department.

6.8 Market Area Delineation and Coding Period. The Florida Uniform Market Area Guidelines will become effective on December 31, 2003. By July 1, 2005, Florida Property Appraisers are required to submit preliminary assessment rolls with market area codes on all real property parcels established according to the Department of Revenue's administrative rules and these uniform guidelines. This timeline provides to Property Appraisers a market area delineation and coding period of 18 months, or one and a half years. Any county that does not delineate market areas and submit market area codes on the 2005 preliminary assessment rolls in compliance with these uniform guidelines will be subject to appropriate measures under Florida law.

6.9 Market Area Delineation and Coding Plans. Florida Property Appraisers are required to submit to the Department of Revenue, by no later than August 15, 2004, a market area delineation and coding plan that lists and describes the following items: 1) the intended research steps; 2) the intended implementation steps; 3) the intended market area counts for each of the seven statutory strata; 4) the intended parcel counts for each market area; and 5) the intended market area coding system. After adoption of the Florida Uniform Market Area Guidelines, the Department will provide to Property Appraisers information describing the specific format and content for the required market area delineation and coding plans. Property Appraisers are encouraged to submit the market area delineation and coding plans as soon as possible after adoption of these uniform guidelines. The purpose of this requirement is to properly allocate and manage the time and resources of both Property Appraisers and the Department by identifying early in the delineation and coding period any needs for aid and assistance or corrective actions.

6.10 Opportunities for Aid and Assistance. After receipt of the required market area delineation and coding plan and upon written request, the Department may provide professional aid and assistance to counties for the delineation and coding of market areas in compliance with these uniform guidelines. Any aid and assistance activities will be subject to resource availability and will be prioritized based on the date of receipt of a written request along with a market area delineation and coding plan in accordance with the required format and content. Where possible, counties are encouraged to submit their 2004 preliminary assessment rolls with preliminary market areas and market area codes established with the intent to comply with these uniform guidelines. Counties selecting this option, and desiring to receive analysis and feedback from the Department on these preliminary market areas and market area codes, must provide the Department with written notification of such submission so that the Department may plan to provide such analysis and feedback.

ADDENDUM

- Table 1 - This contains real property parcel counts and sale counts for each of the 67 counties for statutory strata 1, 2, 4, 5, and 6. Strata 3 and 7 are not included since they are not subject to statistical and analytical review by the Department of Revenue using market areas.
- Table 2A - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 1 real property for each county, based on parcel counts per market area.
- Table 2B - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 1 real property for each county, based on sale counts per market area.
- Table 3A - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 2 real property for each county, based on parcel counts per market area.
- Table 3B - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 2 real property for each county, based on sale counts per market area.
- Table 4A - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 4 real property for each county, based on parcel counts per market area.
- Table 4B - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 4 real property for each county, based on sale counts per market area.
- Table 5A - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 5 real property for each county, based on parcel counts per market area.
- Table 5B - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 5 real property for each county, based on sale counts per market area.
- Table 6A - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 6 real property for each county, based on parcel counts per market area.
- Table 6B - This contains data, analysis, and results pertaining to market area distributions for statutory stratum 6 real property for each county, based on sale counts per market area.

TABLE 1									
Stratum 1 Parcel Counts	Stratum 1 Sale Counts	Stratum 2 Parcel Counts	Stratum 2 Sale Counts	Stratum 4 Parcel Counts	Stratum 4 Sale Counts	Stratum 5 Parcel Counts	Stratum 5 Sale Counts	Stratum 6 Parcel Counts	Stratum 6 Sale Counts
1,451	36	0	0	661	21	31	2	92	0
1,768	22	7	0	780	8	69	2	103	5
2,012	35	7	0	1,029	28	109	3	120	0
2,963	67	8	0	1,170	19	119	2	157	3
3,040	38	9	0	1,350	65	130	7	162	0
3,385	78	9	0	1,409	62	171	4	237	7
4,088	87	12	0	1,967	49	174	6	269	9
4,212	54	12	0	2,385	77	280	11	278	2
4,232	108	17	0	2,846	72	354	19	288	2
4,376	150	18	1	2,915	54	391	8	291	14
4,888	133	19	0	2,942	19	394	5	313	8
5,596	169	20	1	3,525	63	404	15	332	6
6,026	125	26	1	4,424	141	411	9	342	6
6,071	126	32	1	4,447	197	485	16	355	4
6,532	199	35	1	4,457	143	498	19	362	7
6,915	236	39	0	4,518	213	530	1	433	10
6,924	117	43	1	4,889	110	533	8	437	2
7,355	177	49	2	5,072	128	535	24	444	4
8,299	290	59	0	5,369	229	544	15	460	0
8,398	243	59	1	5,370	191	599	11	516	8
8,932	260	79	2	5,688	143	632	42	530	11
9,561	254	82	0	7,559	494	663	44	623	14
11,992	220	110	2	9,095	316	826	65	634	7
12,357	260	122	6	9,198	184	835	11	662	8
12,703	423	127	3	9,991	284	845	35	709	9
14,258	346	162	3	12,462	396	901	15	761	5
15,939	534	208	8	12,484	552	1,012	34	797	7
21,919	778	233	4	12,794	152	1,197	37	929	16
21,946	762	243	4	13,073	562	1,217	42	986	21
25,275	1,235	321	8	13,357	496	1,223	39	1,015	14
26,234	1,214	354	13	13,521	64	1,308	41	1,128	28
29,945	832	393	25	14,249	407	1,312	33	1,309	19
34,579	1,848	398	6	14,349	1,208	1,378	29	1,415	32
37,723	2,382	434	21	16,194	594	1,510	55	1,484	17
44,902	1,793	446	12	16,284	930	1,605	37	1,709	37
48,672	2,606	632	15	17,057	711	1,650	9	1,746	31
49,117	2,206	779	37	18,801	927	1,777	50	1,769	14
52,085	2,676	808	33	18,918	373	1,790	17	1,924	37
56,574	3,006	897	12	19,694	960	1,895	24	2,014	38
56,606	3,318	904	29	19,870	82	1,973	50	2,098	42
58,565	3,113	945	25	20,295	852	2,188	76	2,174	24
58,579	2,455	1,030	38	20,872	386	2,483	108	2,264	43
60,765	3,122	1,056	58	22,783	775	2,732	45	2,349	32
64,706	3,313	1,239	52	22,788	322	2,841	71	2,531	75
65,227	3,493	1,291	53	24,926	662	3,265	177	3,325	44
68,636	3,714	1,373	12	26,563	64	3,425	104	3,376	54
75,525	3,839	1,557	66	26,571	458	3,571	217	3,509	38
78,874	4,669	1,875	44	26,593	1,166	3,774	71	3,553	60
84,586	4,173	1,992	47	27,524	1,459	4,026	91	3,693	89
95,444	3,455	2,045	42	28,033	503	4,282	176	3,780	64
97,932	5,526	2,173	28	28,546	1,412	4,617	91	4,149	92
101,622	4,286	2,359	80	34,284	3,084	4,772	87	4,298	75
115,955	6,565	2,629	155	34,607	1,538	5,271	206	4,921	41
140,438	6,386	2,819	129	34,869	1,115	5,900	191	5,062	111
145,454	8,447	3,224	90	34,904	971	5,943	114	5,425	90
156,775	6,935	3,960	92	40,580	2,023	6,044	85	5,947	152
161,328	9,141	4,677	224	49,443	467	6,158	135	5,993	44
165,179	7,807	5,050	110	50,526	2,006	6,568	143	6,808	100
185,654	8,685	5,100	158	55,038	1,393	6,995	144	8,203	121
203,548	11,881	5,807	296	59,336	1,295	7,048	152	8,869	125
228,627	10,511	6,092	132	60,664	596	8,168	222	11,166	164
257,539	13,994	9,385	650	70,779	2,097	8,176	345	11,815	158
295,903	15,646	11,177	443	72,686	1,553	8,264	180	12,888	285
346,950	19,000	12,165	428	83,706	2,072	11,197	113	14,631	183
479,659	25,847	14,289	731	109,770	1,464	12,089	102	17,133	220
575,567	45,316	21,342	1,378	123,673	2,519	19,980	417	17,343	402
601,882	36,927	36,209	1,617	218,911	6,319	53,199	342	31,227	471

TABLE 2A						
Stratum 1 Parcel Counts	Stratum 1 Sale Counts	Estimated Parcels per MA	Change Scenario	Indicated Distribution of MAs	Indicated Sales per MA	Indicated Parcels per MA
1,451	36	1,550		1	36	1,451
1,768	22	1,566	1.0%	1	22	1,768
2,012	35	1,581	1.0%	1	35	2,012
2,963	67	1,597	1.0%	2	34	1,482
3,040	38	1,613	1.0%	2	19	1,520
3,385	78	1,629	1.0%	2	39	1,693
4,088	87	1,645	1.0%	2	44	2,044
4,212	54	1,662	1.0%	3	18	1,404
4,232	108	1,678	1.0%	3	36	1,411
4,376	150	1,695	1.0%	3	50	1,459
4,888	133	1,712	1.0%	3	44	1,629
5,596	169	1,729	1.0%	3	56	1,865
6,026	125	1,747	1.0%	3	42	2,009
6,071	126	1,764	1.0%	3	42	2,024
6,532	199	1,782	1.0%	4	50	1,633
6,915	236	1,800	1.0%	4	59	1,729
6,924	117	1,817	1.0%	4	29	1,731
7,355	177	1,836	1.0%	4	44	1,839
8,299	290	1,854	1.0%	4	73	2,075
8,398	243	1,873	1.0%	4	61	2,100
8,932	260	1,891	1.0%	5	52	1,786
9,561	254	1,910	1.0%	5	51	1,912
11,992	220	1,958	2.50%	6	37	1,999
12,357	260	2,007	2.50%	6	43	2,060
12,703	423	2,057	2.50%	6	71	2,117
14,258	346	2,109	2.50%	7	49	2,037
15,939	534	2,161	2.50%	7	76	2,277
21,919	778	2,215	2.50%	10	78	2,192
21,946	762	2,271	2.50%	10	76	2,195
25,275	1,235	2,327	2.50%	11	112	2,298
26,234	1,214	2,386	2.50%	11	110	2,385
29,945	832	2,445	2.50%	12	69	2,495
34,579	1,848	2,506	2.50%	14	132	2,470
37,723	2,382	2,569	2.50%	15	159	2,515
44,902	1,793	2,633	2.50%	17	105	2,641
48,672	2,606	2,699	2.50%	18	145	2,704
49,117	2,206	2,767	2.50%	18	123	2,729
52,085	2,676	2,836	2.50%	18	149	2,894
56,574	3,006	2,907	2.50%	19	158	2,978
56,606	3,318	2,979	2.50%	19	175	2,979
58,565	3,113	3,054	2.50%	19	164	3,082
58,579	2,455	3,130	2.50%	19	129	3,083
60,765	3,122	3,208	2.50%	19	164	3,198
64,706	3,313	3,289	2.50%	20	166	3,235
65,227	3,493	3,315	0.81%	20	175	3,261
68,636	3,714	3,398	2.50%	20	186	3,432
75,525	3,839	3,483	2.50%	22	175	3,433
78,874	4,669	3,570	2.50%	22	212	3,585
84,586	4,173	3,659	2.50%	23	181	3,678
95,444	3,455	3,751	2.50%	25	138	3,818
97,932	5,526	3,844	2.50%	25	221	3,917
101,622	4,286	4,037	5.00%	25	171	4,065
115,955	6,565	4,238	5.00%	27	243	4,295
140,438	6,386	4,450	5.00%	32	200	4,389
145,454	8,447	4,609	3.57%	32	264	4,545
156,775	6,935	4,840	5.00%	32	217	4,899
161,328	9,141	5,082	5.00%	32	286	5,042
165,179	7,807	5,203	2.39%	32	244	5,162
185,654	8,685	5,463	5.00%	34	255	5,460
203,548	11,881	5,736	5.00%	35	339	5,816
228,627	10,511	6,023	5.00%	38	277	6,017
257,539	13,994	6,324	5.00%	41	341	6,281
295,903	15,646	6,641	5.00%	45	348	6,576
346,950	19,000	6,641	0.00%	52	365	6,672
479,659	25,847	6,641	0.00%	72	359	6,662
575,567	45,316	6,641	0.00%	87	521	6,616
601,882	36,927	6,641	0.00%	91	406	6,614

TABLE 2B						
Stratum 1 Parcel Counts	Stratum 1 Sale Counts	Estimated Sales per MA	Change Scenario	Indicated Distribution of MAs	Indicated Parcels per MA	Indicated Sales per MA
1,768	22	40		1	1,768	22
2,012	35	40	1.0%	1	2,012	35
1,451	36	40	1.0%	1	1,451	36
3,040	38	40	1.0%	1	3,040	38
4,212	54	41	1.0%	1	4,212	54
2,963	67	41	1.0%	2	1,482	34
3,385	78	42	1.0%	2	1,693	39
4,088	87	42	1.0%	2	2,044	44
4,232	108	42	1.0%	3	1,411	36
6,924	117	43	1.0%	3	2,308	39
6,026	125	43	1.0%	3	2,009	42
6,071	126	44	1.0%	3	2,024	42
4,888	133	44	1.0%	3	1,629	44
4,376	150	45	1.0%	3	1,459	50
5,596	169	45	1.0%	4	1,399	42
7,355	177	46	1.0%	4	1,839	44
6,532	199	46	1.0%	4	1,633	50
11,992	220	46	1.0%	5	2,398	44
6,915	236	47	1.0%	5	1,383	47
8,398	243	47	1.0%	5	1,680	49
9,561	254	50	6.0%	5	1,912	51
8,932	260	53	6.0%	5	1,786	52
12,357	260	56	6.0%	5	2,471	52
8,299	290	60	6.0%	5	1,660	58
14,258	346	63	6.0%	5	2,852	69
12,703	423	67	6.0%	6	2,117	71
15,939	534	71	6.0%	7	2,277	76
21,946	762	76	6.0%	10	2,195	76
21,919	778	80	6.0%	10	2,192	78
29,945	832	85	6.0%	10	2,995	83
26,234	1,214	90	6.0%	13	2,018	93
25,275	1,235	95	6.0%	13	1,944	95
44,902	1,793	101	6.0%	18	2,495	100
34,579	1,848	104	3.1%	18	1,921	103
49,117	2,206	110	6.0%	20	2,456	110
37,723	2,382	117	6.0%	20	1,886	119
58,579	2,455	123	5.0%	20	2,929	123
48,672	2,606	129	5.0%	20	2,434	130
52,085	2,676	135	5.0%	20	2,604	134
56,574	3,006	142	5.0%	21	2,694	143
58,565	3,113	149	5.0%	21	2,789	148
60,765	3,122	150	0.3%	21	2,894	149
64,706	3,313	157	5.0%	21	3,081	158
56,606	3,318	157	0.2%	21	2,696	158
95,444	3,455	165	5.0%	21	4,545	165
65,227	3,493	167	1.1%	21	3,106	166
68,636	3,714	176	5.0%	21	3,268	177
75,525	3,839	184	5.0%	21	3,596	183
84,586	4,173	194	5.0%	22	3,845	190
101,622	4,286	199	2.7%	22	4,619	195
78,874	4,669	209	5.0%	22	3,585	212
97,932	5,526	219	5.0%	25	3,917	221
140,438	6,386	230	5.0%	28	5,016	228
115,955	6,565	237	2.8%	28	4,141	234
156,775	6,935	248	5.0%	28	5,599	248
165,179	7,807	261	5.0%	30	5,506	260
145,454	8,447	274	5.0%	31	4,692	272
185,654	8,685	282	2.8%	31	5,989	280
161,328	9,141	296	5.0%	31	5,204	295
228,627	10,511	310	5.0%	34	6,724	309
203,548	11,881	326	5.0%	36	5,654	330
257,539	13,994	342	5.0%	41	6,281	341
295,903	15,646	359	5.0%	44	6,725	356
346,950	19,000	377	5.0%	50	6,939	380
479,659	25,847	396	5.0%	65	7,379	398
601,882	36,927	436	10.0%	85	7,081	434
575,567	45,316	479	10.0%	95	6,059	477

TABLE 3A						
Stratum 2 Parcel Counts	Stratum 2 Sale Counts	Estimated Parcels per MA	Change Scenario	Indicated Distribution of MAs	Indicated Sales per MA	Indicated Parcels per MA
0	0	1,450		1	0	0
7	0	1,450	0.0%	1	0	7
7	0	1,450	0.0%	1	0	7
8	0	1,450	0.0%	1	0	8
9	0	1,450	0.0%	1	0	9
9	0	1,450	0.0%	1	0	9
12	0	1,450	0.0%	1	0	12
12	0	1,450	0.0%	1	0	12
17	0	1,450	0.0%	1	0	17
18	1	1,450	0.0%	1	1	18
19	0	1,450	0.0%	1	0	19
20	1	1,450	0.0%	1	1	20
26	1	1,450	0.0%	1	1	26
32	1	1,450	0.0%	1	1	32
35	1	1,450	0.0%	1	1	35
39	0	1,450	0.0%	1	0	39
43	1	1,450	0.0%	1	1	43
49	2	1,450	0.0%	1	2	49
59	0	1,450	0.0%	1	0	59
59	1	1,450	0.0%	1	1	59
79	2	1,450	0.0%	1	2	79
82	0	1,450	0.0%	1	0	82
110	2	1,450	0.0%	1	2	110
122	6	1,450	0.0%	1	6	122
127	3	1,450	0.0%	1	3	127
162	3	1,450	0.0%	1	3	162
208	8	1,450	0.0%	1	8	208
233	4	1,450	0.0%	1	4	233
243	4	1,450	0.0%	1	4	243
321	8	1,450	0.0%	1	8	321
354	13	1,450	0.0%	1	13	354
393	25	1,450	0.0%	1	25	393
398	6	1,450	0.0%	1	6	398
434	21	1,450	0.0%	1	21	434
446	12	1,450	0.0%	1	12	446
632	15	1,450	0.0%	1	15	632
779	37	1,450	0.0%	1	37	779
808	33	1,450	0.0%	1	33	808
897	12	1,450	0.0%	1	12	897
904	29	1,450	0.0%	1	29	904
945	25	1,450	0.0%	1	25	945
1,030	38	1,450	0.0%	1	38	1,030
1,056	58	1,450	0.0%	1	58	1,056
1,239	52	1,450	0.0%	1	52	1,239
1,291	53	1,450	0.0%	1	53	1,291
1,373	12	1,450	0.0%	1	12	1,373
1,557	66	1,450	0.0%	1	66	1,557
1,875	44	1,450	0.0%	1	44	1,875
1,992	47	1,450	0.0%	1	47	1,992
2,045	42	1,450	0.0%	1	42	2,045
2,173	28	1,450	0.0%	1	28	2,173
2,359	80	1,450	0.0%	2	40	1,180
2,629	155	1,450	0.0%	2	78	1,315
2,819	129	1,450	0.0%	2	65	1,410
3,224	90	1,450	0.0%	2	45	1,612
3,960	92	1,450	0.0%	3	31	1,320
4,677	224	1,450	0.0%	3	75	1,559
5,050	110	1,450	0.0%	3	37	1,683
5,100	158	1,450	0.0%	4	40	1,275
5,807	296	1,450	0.0%	4	74	1,452
6,092	132	1,450	0.0%	4	33	1,523
9,385	650	1,450	0.0%	6	108	1,564
11,177	443	1,450	0.0%	8	55	1,397
12,165	428	1,450	0.0%	8	54	1,521
14,289	731	1,450	0.0%	10	73	1,429
21,342	1,378	1,450	0.0%	15	92	1,423
36,209	1,617	1,450	0.0%	25	65	1,448

TABLE 3B						
Stratum 2 Parcel Counts	Stratum 2 Sale Counts	Estimated Sales per MA	Change Scenario	Indicated Distribution of MAs	Indicated Parcels per MA	Indicated Sales per MA
0	0	40		1	0	0
7	0	40	0.0%	1	7	0
7	0	40	0.0%	1	7	0
8	0	40	0.0%	1	8	0
9	0	40	0.0%	1	9	0
9	0	40	0.0%	1	9	0
12	0	40	0.0%	1	12	0
12	0	40	0.0%	1	12	0
17	0	40	0.0%	1	17	0
19	0	40	0.0%	1	19	0
39	0	40	0.0%	1	39	0
59	0	40	0.0%	1	59	0
82	0	40	0.0%	1	82	0
18	1	40	0.0%	1	18	1
20	1	40	0.0%	1	20	1
26	1	40	0.0%	1	26	1
32	1	40	0.0%	1	32	1
35	1	40	0.0%	1	35	1
43	1	40	0.0%	1	43	1
59	1	40	0.0%	1	59	1
49	2	40	0.0%	1	49	2
79	2	40	0.0%	1	79	2
110	2	40	0.0%	1	110	2
127	3	40	0.0%	1	127	3
162	3	40	0.0%	1	162	3
233	4	40	0.0%	1	233	4
243	4	40	0.0%	1	243	4
122	6	40	0.0%	1	122	6
398	6	40	0.0%	1	398	6
208	8	40	0.0%	1	208	8
321	8	40	0.0%	1	321	8
446	12	40	0.0%	1	446	12
897	12	40	0.0%	1	897	12
1,373	12	40	0.0%	1	1,373	12
354	13	40	0.0%	1	354	13
632	15	40	0.0%	1	632	15
434	21	40	0.0%	1	434	21
393	25	40	0.0%	1	393	25
945	25	40	0.0%	1	945	25
2,173	28	40	0.0%	1	2,173	28
904	29	40	0.0%	1	904	29
808	33	40	0.0%	1	808	33
779	37	40	0.0%	1	779	37
1,030	38	40	0.0%	1	1,030	38
2,045	42	40	0.0%	1	2,045	42
1,875	44	40	0.0%	1	1,875	44
1,992	47	40	0.0%	1	1,992	47
1,239	52	40	0.0%	1	1,239	52
1,291	53	40	0.0%	1	1,291	53
1,056	58	40	0.0%	1	1,056	58
1,557	66	40	0.0%	2	779	33
2,359	80	40	0.0%	2	1,180	40
3,224	90	40	0.0%	2	1,612	45
3,960	92	40	0.0%	2	1,980	46
5,050	110	40	0.0%	3	1,683	37
2,819	129	40	0.0%	3	940	43
6,092	132	40	0.0%	3	2,031	44
2,629	155	40	0.0%	4	657	39
5,100	158	40	0.0%	4	1,275	40
4,677	224	42	5.0%	5	935	45
5,807	296	44	5.0%	7	830	42
12,165	428	46	5.0%	9	1,352	48
11,177	443	49	5.0%	9	1,242	49
9,385	650	51	5.0%	13	722	50
14,289	731	54	5.0%	14	1,021	52
21,342	1,378	56	5.0%	24	889	57
36,209	1,617	59	5.0%	27	1,341	60

TABLE 4A						
Stratum 4 Parcel Counts	Stratum 4 Sale Counts	Estimated Parcels per MA	Change Scenario	Indicated Distribution of MAs	Indicated Sales per MA	Indicated Parcels per MA
661	21	1,500		1	21	661
780	8	1,500	0.0%	1	8	780
1,029	28	1,500	0.0%	1	28	1,029
1,170	19	1,500	0.0%	1	19	1,170
1,350	65	1,500	0.0%	1	65	1,350
1,409	62	1,500	0.0%	1	62	1,409
1,967	49	1,500	0.0%	1	49	1,967
2,385	77	1,500	0.0%	2	39	1,193
2,846	72	1,500	0.0%	2	36	1,423
2,915	54	1,500	0.0%	2	27	1,458
2,942	19	1,500	0.0%	2	10	1,471
3,525	63	1,500	0.0%	2	32	1,763
4,424	141	1,500	0.0%	3	47	1,475
4,447	197	1,500	0.0%	3	66	1,482
4,457	143	1,500	0.0%	3	48	1,486
4,518	213	1,500	0.0%	3	71	1,506
4,889	110	1,500	0.0%	3	37	1,630
5,072	128	1,560	4.0%	3	43	1,691
5,369	229	1,622	4.0%	3	76	1,790
5,370	191	1,687	4.0%	3	64	1,790
5,688	143	1,755	4.0%	3	48	1,896
7,559	494	1,825	4.0%	4	124	1,890
9,095	316	1,898	4.0%	5	63	1,819
9,198	184	1,974	4.0%	5	37	1,840
9,991	284	2,053	4.0%	5	57	1,998
12,462	396	2,135	4.0%	6	66	2,077
12,484	552	2,220	4.0%	6	92	2,081
12,794	152	2,309	4.0%	6	25	2,132
13,073	562	2,360	2.2%	6	94	2,179
13,357	496	2,411	2.2%	6	83	2,226
13,521	64	2,440	1.2%	6	11	2,254
14,249	407	2,538	4.0%	6	68	2,375
14,349	1,208	2,556	0.7%	6	201	2,392
16,194	594	2,658	4.0%	6	99	2,699
16,284	930	2,764	4.0%	6	155	2,714
17,057	711	2,875	4.0%	6	119	2,843
18,801	927	2,990	4.0%	6	155	3,134
18,918	373	3,110	4.0%	6	62	3,153
19,694	960	3,234	4.0%	6	160	3,282
19,870	82	3,363	4.0%	6	14	3,312
20,295	852	3,498	4.0%	6	142	3,383
20,872	386	3,638	4.0%	6	64	3,479
22,783	775	3,783	4.0%	6	129	3,797
22,788	322	3,935	4.0%	6	54	3,798
24,926	662	4,092	4.0%	6	110	4,154
26,563	64	4,256	4.0%	6	11	4,427
26,571	458	4,426	4.0%	6	76	4,429
26,593	1,166	4,603	4.0%	6	194	4,432
27,524	1,459	4,787	4.0%	6	243	4,587
28,033	503	4,978	4.0%	6	84	4,672
28,546	1,412	5,178	4.0%	6	235	4,758
34,284	3,084	5,385	4.0%	6	514	5,714
34,607	1,538	5,600	4.0%	6	256	5,768
34,869	1,115	5,824	4.0%	6	186	5,812
34,904	971	6,057	4.0%	6	162	5,817
40,580	2,023	6,299	4.0%	6	337	6,763
49,443	467	6,551	4.0%	8	58	6,180
50,526	2,006	6,695	2.2%	8	251	6,316
55,038	1,393	6,963	4.0%	8	174	6,880
59,336	1,295	7,241	4.0%	8	162	7,417
60,664	596	7,531	4.0%	8	75	7,583
70,779	2,097	7,832	4.0%	9	233	7,864
72,686	1,553	8,145	4.0%	9	173	8,076
83,706	2,072	8,471	4.0%	10	207	8,371
109,770	1,464	8,810	4.0%	12	122	9,148
123,673	2,519	9,162	4.0%	13	194	9,513
218,911	6,319	9,529	4.0%	23	275	9,518

TABLE 4B						
Stratum 4 Parcel Counts	Stratum 4 Sale Counts	Estimated Sales per MA	Change Scenario	Indicated Distribution of MAs	Indicated Parcels per MA	Indicated Sales per MA
780	8	40		1	780	8
1,170	19	40	0.0%	1	1,170	19
2,942	19	40	0.0%	1	2,942	19
661	21	40	0.0%	1	661	21
1,029	28	40	0.0%	1	1,029	28
1,967	49	40	0.0%	1	1,967	49
2,915	54	40	0.0%	1	2,915	54
1,409	62	40	0.0%	2	705	31
3,525	63	40	0.0%	2	1,763	32
13,521	64	40	0.0%	2	6,761	32
26,563	64	40	0.0%	2	13,282	32
1,350	65	40	0.0%	2	675	33
2,846	72	40	0.0%	2	1,423	36
2,385	77	40	0.0%	2	1,193	39
19,870	82	41	3.0%	2	9,935	41
4,889	110	42	3.0%	3	1,630	37
5,072	128	44	3.0%	3	1,691	43
4,424	141	45	3.0%	3	1,475	47
4,457	143	46	3.0%	3	1,486	48
5,688	143	48	3.0%	3	1,896	48
12,794	152	49	3.0%	3	4,265	51
9,198	184	51	3.0%	4	2,300	46
5,370	191	52	3.0%	4	1,343	48
4,447	197	54	3.0%	4	1,112	49
4,518	213	56	4.0%	4	1,130	53
5,369	229	58	4.0%	4	1,342	57
9,991	284	60	4.0%	5	1,998	57
9,095	316	63	4.0%	5	1,819	63
22,788	322	65	4.0%	5	4,558	64
18,918	373	68	4.0%	5	3,784	75
20,872	386	71	4.0%	5	4,174	77
12,462	396	74	4.0%	5	2,492	79
14,249	407	77	4.0%	5	2,850	81
26,571	458	80	4.0%	6	4,429	76
49,443	467	83	4.0%	6	8,241	78
7,559	494	86	4.0%	6	1,260	82
13,357	496	90	4.0%	6	2,226	83
28,033	503	91	1.4%	6	4,672	84
12,484	552	94	4.0%	6	2,081	92
13,073	562	98	4.0%	6	2,179	94
16,194	594	102	4.0%	6	2,699	99
60,664	596	106	4.0%	6	10,111	99
24,926	662	110	4.0%	6	4,154	110
17,057	711	115	4.0%	6	2,843	119
22,783	775	119	4.0%	6	3,797	129
20,295	852	124	4.0%	7	2,899	122
18,801	927	129	4.0%	7	2,686	132
16,284	930	134	4.0%	7	2,326	133
19,694	960	140	4.0%	7	2,813	137
34,904	971	145	4.0%	7	4,986	139
34,869	1,115	151	4.0%	7	4,981	159
26,593	1,166	157	4.0%	7	3,799	167
14,349	1,208	163	4.0%	7	2,050	173
59,336	1,295	170	4.0%	8	7,417	162
55,038	1,393	177	4.0%	8	6,880	174
28,546	1,412	184	4.0%	8	3,568	177
27,524	1,459	191	4.0%	8	3,441	182
109,770	1,464	192	0.3%	8	13,721	183
34,607	1,538	200	4.0%	8	4,326	192
72,686	1,553	202	1.0%	8	9,086	194
50,526	2,006	210	4.0%	10	5,053	201
40,580	2,023	211	0.8%	10	4,058	202
83,706	2,072	216	2.4%	10	8,371	207
70,779	2,097	219	1.2%	10	7,078	210
123,673	2,519	228	4.0%	11	11,243	229
34,284	3,084	237	4.0%	13	2,637	237
218,911	6,319	246	4.0%	26	8,420	243

TABLE 5A						
Stratum 5 Parcel Counts	Stratum 5 Sale Counts	Estimated Parcels per MA	Change Scenario	Indicated Distribution of MAs	Indicated Sales per MA	Indicated Parcels per MA
31	2	1,400		1	2	31
69	2	1,400	0.0%	1	2	69
109	3	1,400	0.0%	1	3	109
119	2	1,400	0.0%	1	2	119
130	7	1,400	0.0%	1	7	130
171	4	1,400	0.0%	1	4	171
174	6	1,400	0.0%	1	6	174
280	11	1,400	0.0%	1	11	280
354	19	1,400	0.0%	1	19	354
391	8	1,400	0.0%	1	8	391
394	5	1,400	0.0%	1	5	394
404	15	1,400	0.0%	1	15	404
411	9	1,400	0.0%	1	9	411
485	16	1,400	0.0%	1	16	485
498	19	1,400	0.0%	1	19	498
530	1	1,400	0.0%	1	1	530
533	8	1,400	0.0%	1	8	533
535	24	1,400	0.0%	1	24	535
544	15	1,400	0.0%	1	15	544
599	11	1,400	0.0%	1	11	599
632	42	1,400	0.0%	1	42	632
663	44	1,400	0.0%	1	44	663
826	65	1,400	0.0%	1	65	826
835	11	1,400	0.0%	1	11	835
845	35	1,400	0.0%	1	35	845
901	15	1,400	0.0%	1	15	901
1,012	34	1,400	0.0%	1	34	1,012
1,197	37	1,400	0.0%	1	37	1,197
1,217	42	1,400	0.0%	1	42	1,217
1,223	39	1,400	0.0%	1	39	1,223
1,308	41	1,400	0.0%	1	41	1,308
1,312	33	1,400	0.0%	1	33	1,312
1,378	29	1,400	0.0%	1	29	1,378
1,510	55	1,400	0.0%	1	55	1,510
1,605	37	1,400	0.0%	1	37	1,605
1,650	9	1,400	0.0%	1	9	1,650
1,777	50	1,400	0.0%	1	50	1,777
1,790	17	1,400	0.0%	1	17	1,790
1,895	24	1,400	0.0%	1	24	1,895
1,973	50	1,400	0.0%	1	50	1,973
2,188	76	1,400	0.0%	2	38	1,094
2,483	108	1,400	0.0%	2	54	1,242
2,732	45	1,400	0.0%	2	23	1,366
2,841	71	1,400	0.0%	2	36	1,421
3,265	177	1,400	0.0%	2	89	1,633
3,425	104	1,400	0.0%	2	52	1,713
3,571	217	1,470	5.0%	2	109	1,786
3,774	71	1,544	5.0%	2	36	1,887
4,026	91	1,621	5.0%	2	46	2,013
4,282	176	1,702	5.0%	3	59	1,427
4,617	91	1,787	5.0%	3	30	1,539
4,772	87	1,876	5.0%	3	29	1,591
5,271	206	1,970	5.0%	3	69	1,757
5,900	191	2,068	5.0%	3	64	1,967
5,943	114	2,172	5.0%	3	38	1,981
6,044	85	2,280	5.0%	3	28	2,015
6,158	135	2,394	5.0%	3	45	2,053
6,568	143	2,514	5.0%	3	48	2,189
6,995	144	2,640	5.0%	3	48	2,332
7,048	152	2,772	5.0%	3	51	2,349
8,168	222	2,910	5.0%	3	74	2,723
8,176	345	3,056	5.0%	3	115	2,725
8,264	180	3,209	5.0%	3	60	2,755
11,197	113	3,369	5.0%	3	38	3,732
12,089	102	3,538	5.0%	3	34	4,030
19,980	417	3,538	0.0%	6	70	3,330
53,199	342	6,368	80.0%	8	43	6,650

TABLE 5B						
Stratum 5 Parcel Counts	Stratum 5 Sale Counts	Estimated Sales per MA	Change Scenario	Indicated Distribution of MAs	Indicated Parcels per MA	Indicated Sales per MA
530	1	40		1	530	1
31	2	40	0.0%	1	31	2
69	2	40	0.0%	1	69	2
119	2	40	0.0%	1	119	2
109	3	40	0.0%	1	109	3
171	4	40	0.0%	1	171	4
394	5	40	0.0%	1	394	5
174	6	40	0.0%	1	174	6
130	7	40	0.0%	1	130	7
391	8	40	0.0%	1	391	8
533	8	40	0.0%	1	533	8
411	9	40	0.0%	1	411	9
1,650	9	40	0.0%	1	1,650	9
280	11	40	0.0%	1	280	11
599	11	40	0.0%	1	599	11
835	11	40	0.0%	1	835	11
404	15	40	0.0%	1	404	15
544	15	40	0.0%	1	544	15
901	15	40	0.0%	1	901	15
485	16	40	0.0%	1	485	16
1,790	17	40	0.0%	1	1,790	17
354	19	40	0.0%	1	354	19
498	19	40	0.0%	1	498	19
535	24	40	0.0%	1	535	24
1,895	24	40	0.0%	1	1,895	24
1,378	29	40	0.0%	1	1,378	29
1,312	33	40	0.0%	1	1,312	33
1,012	34	40	0.0%	1	1,012	34
845	35	40	0.0%	1	845	35
1,197	37	40	0.0%	1	1,197	37
1,605	37	40	0.0%	1	1,605	37
1,223	39	40	0.0%	1	1,223	39
1,308	41	40	0.0%	1	1,308	41
632	42	40	0.0%	1	632	42
1,217	42	40	0.0%	1	1,217	42
663	44	40	0.0%	1	663	44
2,732	45	40	0.0%	1	2,732	45
1,777	50	40	0.0%	1	1,777	50
1,973	50	40	0.0%	1	1,973	50
1,510	55	40	0.0%	1	1,510	55
826	65	40	0.0%	2	413	33
2,841	71	40	0.0%	2	1,421	36
3,774	71	40	0.0%	2	1,887	36
2,188	76	40	0.0%	2	1,094	38
6,044	85	40	0.0%	2	3,022	43
4,772	87	41	2.0%	2	2,386	44
4,026	91	42	2.0%	2	2,013	46
4,617	91	42	2.0%	2	2,309	46
12,089	102	43	2.0%	2	6,045	51
3,425	104	44	2.0%	2	1,713	52
2,483	108	45	2.0%	2	1,242	54
11,197	113	46	2.0%	2	5,599	57
5,943	114	47	2.0%	2	2,972	57
6,158	135	48	2.0%	3	2,053	45
6,568	143	49	2.0%	3	2,189	48
6,995	144	50	2.0%	3	2,332	48
7,048	152	51	2.0%	3	2,349	51
4,282	176	52	2.0%	3	1,427	59
3,265	177	53	2.0%	3	1,088	59
8,264	180	54	2.0%	3	2,755	60
5,900	191	55	2.0%	3	1,967	64
5,271	206	56	2.0%	4	1,318	52
3,571	217	57	2.0%	4	893	54
8,168	222	58	2.0%	4	2,042	56
53,199	342	59	2.0%	6	8,867	57
8,176	345	61	2.0%	6	1,363	58
19,980	417	62	2.0%	7	2,854	60

TABLE 6A						
Stratum 6 Parcel Counts	Stratum 6 Sale Counts	Estimated Parcels per MA	Change Scenario	Indicated Distribution of MAs	Indicated Sales per MA	Indicated Parcels per MA
92	0	2,400		1	0	92
103	5	2,400	0.0%	1	5	103
120	0	2,400	0.0%	1	0	120
157	3	2,400	0.0%	1	3	157
162	0	2,400	0.0%	1	0	162
237	7	2,400	0.0%	1	7	237
269	9	2,400	0.0%	1	9	269
278	2	2,400	0.0%	1	2	278
288	2	2,400	0.0%	1	2	288
291	14	2,400	0.0%	1	14	291
313	8	2,400	0.0%	1	8	313
332	6	2,400	0.0%	1	6	332
342	6	2,400	0.0%	1	6	342
355	4	2,400	0.0%	1	4	355
362	7	2,400	0.0%	1	7	362
433	10	2,400	0.0%	1	10	433
437	2	2,400	0.0%	1	2	437
444	4	2,400	0.0%	1	4	444
460	0	2,400	0.0%	1	0	460
516	8	2,400	0.0%	1	8	516
530	11	2,400	0.0%	1	11	530
623	14	2,400	0.0%	1	14	623
634	7	2,400	0.0%	1	7	634
662	8	2,400	0.0%	1	8	662
709	9	2,400	0.0%	1	9	709
761	5	2,400	0.0%	1	5	761
797	7	2,400	0.0%	1	7	797
929	16	2,400	0.0%	1	16	929
986	21	2,400	0.0%	1	21	986
1,015	14	2,400	0.0%	1	14	1,015
1,128	28	2,400	0.0%	1	28	1,128
1,309	19	2,400	0.0%	1	19	1,309
1,415	32	2,400	0.0%	1	32	1,415
1,484	17	2,400	0.0%	1	17	1,484
1,709	37	2,400	0.0%	1	37	1,709
1,746	31	2,400	0.0%	1	31	1,746
1,769	14	2,400	0.0%	1	14	1,769
1,924	37	2,400	0.0%	1	37	1,924
2,014	38	2,400	0.0%	1	38	2,014
2,098	42	2,400	0.0%	1	42	2,098
2,174	24	2,400	0.0%	1	24	2,174
2,264	43	2,400	0.0%	1	43	2,264
2,349	32	2,400	0.0%	1	32	2,349
2,531	75	2,400	0.0%	1	75	2,531
3,325	44	2,400	0.0%	1	44	3,325
3,376	54	2,400	0.0%	1	54	3,376
3,509	38	2,400	0.0%	1	38	3,509
3,553	60	2,400	0.0%	1	60	3,553
3,693	89	2,400	0.0%	2	45	1,847
3,780	64	2,400	0.0%	2	32	1,890
4,149	92	2,400	0.0%	2	46	2,075
4,298	75	2,400	0.0%	2	38	2,149
4,921	41	2,400	0.0%	2	21	2,461
5,062	111	2,400	0.0%	2	56	2,531
5,425	90	2,400	0.0%	2	45	2,713
5,947	152	2,400	0.0%	2	76	2,974
5,993	44	2,400	0.0%	2	22	2,997
6,808	100	3,120	30.0%	2	50	3,404
8,203	121	3,120	0.0%	3	40	2,734
8,869	125	3,120	0.0%	3	42	2,956
11,166	164	3,120	0.0%	4	41	2,792
11,815	158	3,120	0.0%	4	40	2,954
12,888	285	3,120	0.0%	4	71	3,222
14,631	183	3,120	0.0%	5	37	2,926
17,133	220	3,120	0.0%	5	44	3,427
17,343	402	3,120	0.0%	6	67	2,891
31,227	471	3,120	0.0%	10	47	3,123

TABLE 6B						
Stratum 6 Parcel Counts	Stratum 6 Sale Counts	Estimated Sales per MA	Change Scenario	Indicated Distribution of MAs	Indicated Parcels per MA	Indicated Sales per MA
92	0	40		1	92	0
120	0	40	0.0%	1	120	0
162	0	40	0.0%	1	162	0
460	0	40	0.0%	1	460	0
278	2	40	0.0%	1	278	2
288	2	40	0.0%	1	288	2
437	2	40	0.0%	1	437	2
157	3	40	0.0%	1	157	3
355	4	40	0.0%	1	355	4
444	4	40	0.0%	1	444	4
103	5	40	0.0%	1	103	5
761	5	40	0.0%	1	761	5
332	6	40	0.0%	1	332	6
342	6	40	0.0%	1	342	6
237	7	40	0.0%	1	237	7
362	7	40	0.0%	1	362	7
634	7	40	0.0%	1	634	7
797	7	40	0.0%	1	797	7
313	8	40	0.0%	1	313	8
516	8	40	0.0%	1	516	8
662	8	40	0.0%	1	662	8
269	9	40	0.0%	1	269	9
709	9	40	0.0%	1	709	9
433	10	40	0.0%	1	433	10
530	11	40	0.0%	1	530	11
291	14	40	0.0%	1	291	14
623	14	40	0.0%	1	623	14
1,015	14	40	0.0%	1	1,015	14
1,769	14	40	0.0%	1	1,769	14
929	16	40	0.0%	1	929	16
1,484	17	40	0.0%	1	1,484	17
1,309	19	40	0.0%	1	1,309	19
986	21	40	0.0%	1	986	21
2,174	24	40	0.0%	1	2,174	24
1,128	28	40	0.0%	1	1,128	28
1,746	31	40	0.0%	1	1,746	31
1,415	32	40	0.0%	1	1,415	32
2,349	32	40	0.0%	1	2,349	32
1,709	37	40	0.0%	1	1,709	37
1,924	37	40	0.0%	1	1,924	37
2,014	38	40	0.0%	1	2,014	38
3,509	38	40	0.0%	1	3,509	38
4,921	41	40	0.0%	1	4,921	41
2,098	42	40	0.0%	1	2,098	42
2,264	43	40	0.0%	1	2,264	43
3,325	44	40	0.0%	1	3,325	44
5,993	44	40	0.0%	1	5,993	44
3,376	54	40	0.0%	1	3,376	54
3,553	60	40	0.0%	2	1,777	30
3,780	64	40	0.0%	2	1,890	32
2,531	75	41	2.0%	2	1,266	38
4,298	75	42	2.0%	2	2,149	38
3,693	89	42	2.0%	2	1,847	45
5,425	90	43	2.0%	2	2,713	45
4,149	92	44	2.0%	2	2,075	46
6,808	100	45	2.0%	2	3,404	50
5,062	111	46	2.0%	2	2,531	56
8,203	121	47	2.0%	3	2,734	40
8,869	125	48	2.0%	3	2,956	42
5,947	152	48	0.0%	3	1,982	51
11,815	158	48	0.0%	3	3,938	53
11,166	164	48	0.0%	3	3,722	55
14,631	183	48	0.0%	4	3,658	46
17,133	220	48	0.0%	5	3,427	44
12,888	285	48	0.0%	6	2,148	48
17,343	402	48	0.0%	8	2,168	50
31,227	471	48	0.0%	10	3,123	47

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